

STUDS AND JACKS.

The tax on Studs and Jacks, being specific, it is not possible to state their relative value in the years before and since the war. The rate of taxation is, however, the same, and from the amounts received from this source, \$5,438 in 1860-'61. and \$3,677, in 1865-'66, it may be estimated that in this item there has been a decrease of about one-third in value.

LIQUOR PURCHASES.

Purchases of spirituous liquors made in 1865, were taxable under the Revenue Ordinance of the Convention, and where dealers paid under that Ordinance, they were required to list under the Act of Assembly, only the purchases during the three months preceding the 1st day of April, 1866. The taxes in 1866, being \$21,777, against \$56,818 in 1861, it seems clear that there will be no diminution in revenue from this source.

COLLATERAL DESCENTS.

It is certain that there is great neglect in listing Collateral Descents, Devises and Bequests. In many counties nothing was returned, and in the whole State, only \$361 taxes, representing a property not less than \$12,000, nor more than \$18,000. More stringent measures should be adopted to enforce justice to the State.

If the Public Treasurer should be authorized to appoint some person in each county, or Congressional District, to be paid a small commission or fees, for discovering delinquents, and enforcing the payment of taxes, a much more efficient execution of the law would be probably secured. A similar power was conferred on the Governor by Sec. 14, chap. 99, of the Revised Code, but it seems to have been considered repealed by subsequent Revenue laws.

INCOME.

Inasmuch as income from those subjects from which taxes